

**Fill in this information to identify the case:**

United States Bankruptcy Court for the:

\_\_\_\_ District of Maryland  
(State)Case number (if known): \_\_\_\_\_ Chapter 11☐ Check if this is an amended filing**Official Form 201****Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Comic Holdings, Inc.

2. All other names debtor used in the last 8 years \_\_\_\_\_

Include any assumed names, trade names, and *doing business* as names

3. Debtor's federal Employer Identification Number (EIN) 5 2 - 1 8 3 7 4 5 7

4. Debtor's address

Principal place of business	Mailing address, if different from principal place of business
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10150 York Road, Suite 300

Number Street

Number Street

P.O. Box

Hunt Valley MD 21030

City State ZIP Code

City State ZIP Code

Location of principal assets, if different from principal place of business

Baltimore

County

Number Street

City State ZIP Code

5. Debtor's website (URL) \_\_\_\_\_

Debtor	Comic Holdings, Inc.	Case number (if known)	
<b>6. Type of debtor</b>	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____		
<b>7. Describe debtor's business</b>	<p>A. Check one:</p> <input type="checkbox"/> Health Care Business (as defined in 11 U.S.C. § 101(27A)) <input type="checkbox"/> Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B)) <input type="checkbox"/> Railroad (as defined in 11 U.S.C. § 101(44)) <input type="checkbox"/> Stockbroker (as defined in 11 U.S.C. § 101(53A)) <input type="checkbox"/> Commodity Broker (as defined in 11 U.S.C. § 101(6)) <input type="checkbox"/> Clearing Bank (as defined in 11 U.S.C. § 781(3)) <input checked="" type="checkbox"/> None of the above		
	<p>B. Check all that apply:</p> <input type="checkbox"/> Tax-exempt entity (as described in 26 U.S.C. § 501) <input type="checkbox"/> Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3) <input type="checkbox"/> Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))		
	<p>C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <a href="http://www.uscourts.gov/four-digit-national-association-naics-codes">http://www.uscourts.gov/four-digit-national-association-naics-codes</a> .</p> <div style="text-align: center; font-family: monospace; font-size: 1.2em;"> <u>4</u> <u>2</u> <u>3</u> <u>9</u> </div>		
<b>8. Under which chapter of the Bankruptcy Code is the debtor filing?</b>	<p>Check one:</p> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11. Check <b>all</b> that apply:		
	<input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that). <input type="checkbox"/> The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B). <input type="checkbox"/> The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11. <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). <input type="checkbox"/> The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the <i>Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11</i> (Official Form 201A) with this form. <input type="checkbox"/> The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.		
	<input type="checkbox"/> Chapter 12		
<b>9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. District _____ When _____ Case number _____ <div style="text-align: center; font-family: monospace; font-size: 0.8em;">MM / DD / YYYY</div>		
If more than 2 cases, attach a separate list.	District _____ When _____ Case number _____ <div style="text-align: center; font-family: monospace; font-size: 0.8em;">MM / DD / YYYY</div>		

Debtor Comic Holdings, Inc. Case number (if known) \_\_\_\_\_

Name

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?**

List all cases. If more than 1, attach a separate list.

☐ No☒ Yes. Debtor See Attached Schedule 1 Relationship AffiliateDistrict Maryland When \_\_\_\_\_

MM / DD / YYYY

Case number, if known \_\_\_\_\_

**11. Why is the case filed in this district?**

Check all that apply:

☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.☒ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**☒ No☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.**Why does the property need immediate attention?** (Check all that apply.)☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? \_\_\_\_\_

☐ It needs to be physically secured or protected from the weather.☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).☐ Other \_\_\_\_\_**Where is the property?**

Number \_\_\_\_\_ Street \_\_\_\_\_

City \_\_\_\_\_ State ZIP Code \_\_\_\_\_

**Is the property insured?**☐ No☐ Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

**Statistical and administrative information****13. Debtor's estimation of available funds**

Check one:

☒ Funds will be available for distribution to unsecured creditors.☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.**14. Estimated number of creditors**☒ 1-49☐ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5,001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000

Debtor Comic Holdings, Inc. Case number (if known) \_\_\_\_\_  
Name

**15. Estimated assets**

<input checked="" type="checkbox"/> \$0-\$50,000	<input type="checkbox"/> \$1,000,001-\$10 million	<input type="checkbox"/> \$500,000,001-\$1 billion
<input type="checkbox"/> \$50,001-\$100,000	<input type="checkbox"/> \$10,000,001-\$50 million	<input type="checkbox"/> \$1,000,000,001-\$10 billion
<input type="checkbox"/> \$100,001-\$500,000	<input type="checkbox"/> \$50,000,001-\$100 million	<input type="checkbox"/> \$10,000,000,001-\$50 billion
<input type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion

**16. Estimated liabilities**

<input type="checkbox"/> \$0-\$50,000	<input type="checkbox"/> \$1,000,001-\$10 million	<input type="checkbox"/> \$500,000,001-\$1 billion
<input type="checkbox"/> \$50,001-\$100,000	<input checked="" type="checkbox"/> \$10,000,001-\$50 million	<input type="checkbox"/> \$1,000,000,001-\$10 billion
<input type="checkbox"/> \$100,001-\$500,000	<input type="checkbox"/> \$50,000,001-\$100 million	<input type="checkbox"/> \$10,000,000,001-\$50 billion
<input type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion

### Request for Relief, Declaration, and Signatures

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 1/14/2025  
MM / DD / YYYY

**x** Robert Gorin

Signature of authorized representative of debtor

Robert Gorin

Printed name

Title Co-Chief Restructuring Officer

**18. Signature of attorney**

**x** Jordan D. Rosenfeld

Signature of attorney for debtor

Date

1/14/2025

MM / DD / YYYY

Jordan D. Rosenfeld

Printed name

Saul Ewing LLP

Firm name

1001 Fleet Street, 9th Floor

Number Street

Baltimore

City

MD

State

21202

ZIP Code

(410) 332-8600

Contact phone

jordan.rosenfeld@saul.com

Email address

13694

Bar number

MD

State

**SCHEDULE 1**

On the date hereof, each of the affiliated entities listed below, which includes the debtor in this chapter 11 case (collectively, the “Debtors”), filed a voluntary petition in this Court for relief under chapter 11 of title 11 of the United States Code. Contemporaneously with the filing of their petitions, the Debtors filed a motion requesting that the Court consolidate their chapter 11 cases for administrative purposes only.

- Diamond Comic Distributors, Inc.
- Diamond Select Toys & Collectibles, LLC
- Comic Holdings, Inc.
- Comic Exporters, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MARYLAND  
(Baltimore Division)**

In re

Diamond Comic Distributors, Inc., *et al.*,

Debtors.<sup>1</sup>

Case No. 25-\_\_\_\_ (\_\_\_\_)

Chapter 11

(Joint Administration Requested)

**COMBINED CORPORATE OWNERSHIP STATEMENT AND LIST OF EQUITY  
SECURITY HOLDERS PURSUANT TO FED. R. BANKR. P. 1007(a)(1),  
1007(a)(3), AND 7007.1**

Pursuant to Rules 1007(a)(1), 1007(a)(3) and 7007.1 of the Federal Rules of Bankruptcy Procedure, the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby state as follows:

1. Debtor Diamond Comic Distributors, Inc., is owned as follows: 99% by non-debtor SG Resource LLC, and 1% by non-debtor Stephen A. Geppi Revocable Trust.
2. Debtor Diamond Select Toys & Collectibles, LLC, is owned as follows: 99% by non-debtor DST Investments, LLC, and 1% by non-debtor Stephen A. Geppi Revocable Trust.
3. Debtor Comic Exporters, Inc., and Diamond Comic Holdings, Inc., are wholly owned by Debtor Diamond Comic Distributors, Inc.

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<sup>1</sup> The Debtors in these chapter 11 cases along with the last four digits of the Debtors’ federal tax identification numbers are: Diamond Comic Distributors, Inc. (3450); Comic Holdings, Inc. (7457); Comic Exporters, Inc. (7458); and Diamond Select Toys & Collectibles, LLC (6585). The Debtors’ mailing address is: 10150 York Road, Suite 300, Hunt Valley, Maryland 21030.



**COMIC HOLDINGS, INC.**

**UNANIMOUS CONSENT OF SOLE SHAREHOLDER**

Date: January 12, 2025

The undersigned, the sole shareholder of Comic Holdings, Inc., a Maryland corporation (the **“Corporation”**), hereby unanimously consents in writing in lieu of a meeting as follows:

AMENDMENT TO BYLAWS

RESOLVED, that the Amendment to the Bylaws of the Corporation attached hereto as Exhibit A (the **“Bylaws Amendment”**) is hereby approved;

RATIFICATION OF APPOINTMENT AND ELECTION OF CO-CHIEF RESTRUCTURING OFFICERS:

RESOLVED, that the appointment and election of each of Robert Gorin and William H. Henrich as the Co-Chief Restructuring Officers of the Corporation, retroactively effective as of July 17, 2024 (the **“Effective Appointment Date”**), is hereby ratified and confirmed.

RATIFICATION OF ACTIONS BY CHIEF RESTRUCTURING OFFICER

RESOLVED, that all actions taken by either of Robert Gorin or William H. Henrich as a Co-Chief Restructuring Officer of the Corporation on behalf of the Corporation or any of its subsidiaries since the Effective Appointment Date are hereby ratified and confirmed.

RESTRUCTURING ACTIONS

RESOLVED, that after consultation with the management and the legal and financial advisors of the Corporation, the sole shareholder of the Corporation has determined that it is desirable and in the best interests of the Corporation and its interest holders, creditors, and other interested parties that a voluntary petition (the **“Petition”**) be filed by the Corporation (either singly or together with other entities (such entities, collectively, the **“Companies”**) under the provisions of chapter 11 of title 11 of the United States Code (the **“Bankruptcy Code”**) in the United States Bankruptcy Court for the District of Maryland (the **“Bankruptcy Court”**)).

FURTHER RESOLVED that after consultation with the management and the legal and financial advisors of the Corporation, the sole shareholder of the Corporation has determined that subject to approval of the Bankruptcy Court, the, as a debtor and debtor in possession under chapter 11 of the Bankruptcy Code, shall be, and hereby is, authorized to enter into or become subject to that certain Secured Debtor-in-Possession Credit Agreement (the **“DIP Credit Agreement”** and together with other documents related to debtor-in-possession financing, the **“DIP Loan Documents”**) with JPMorgan Chase Bank, N.A. (the **“DIP Lender”**), to provide some or all of the Companies with debtor-in-possession financing and use of cash collateral (the **“DIP Facility”**).

FURTHER RESOLVED, that any Co-Chief Restructuring Officer, the President of the Company and/or the Chief Financial Officer of the Company, together with any other person or persons hereafter designated in writing (each, an **“Authorized Person”**), in each case, acting individually



or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, to negotiate, execute, verify, deliver, and file with the Bankruptcy Court, in the name and on behalf of the Corporation, and under its corporate seal or otherwise, all petitions, schedules, statements, motions, lists, applications, pleadings, papers, affidavits, declarations, orders, plans, and other documents (collectively, the “**Chapter 11 Filings**”) (with such changes therein and additions thereto as any such Authorized Person may deem necessary, appropriate or advisable, the execution and delivery of any of the Chapter 11 Filings by any such Authorized Person with any changes thereto to be conclusive evidence that any such Authorized Person deemed such changes to meet such standard).

FURTHER RESOLVED, that any Authorized Person, in each case, acting individually or jointly, be, and each hereby is, authorized, empowered, and directed, in the name and on behalf of the Corporation, to retain (i) Saul Ewing LLP, as general bankruptcy counsel, (ii) Getzler Henrich & Associates LLC, as financial advisor, (iii) Raymond James & Associates, Inc., as investment banker, (iv) Stephenson Harwood, LLP, as U.K. counsel, and (v) Omni Agent Solutions, as claims and noticing agent and administrative agent, in each case on such terms as any Authorized Person shall deem necessary, appropriate or desirable and subject to any required approvals of the Bankruptcy Court.

FURTHER RESOLVED, that any Authorized Person, in each case, acting individually or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of the Corporation, to take and perform any and all further acts and deeds that such Authorized Person deems necessary, appropriate, or desirable in connection with the Companies’ chapter 11 case or the Chapter 11 Filings, including, without limitation, (i) paying any fees, expenses and taxes such Authorized Person deems necessary, appropriate, or desirable, (ii) engaging or retaining further accountants, counsel, consultants or advisors, and (iii) negotiating, executing, delivering, performing and filing any and all additional documents, agreements, schedules, statements, lists, papers, agreements, certificates, and/or instruments (or any amendments or modifications thereto) in connection with, or in furtherance of, the Companies’ chapter 11 case with a view to the successful prosecution of such chapter 11 case (such acts to be conclusive evidence that such Authorized Person deemed the same to meet such standard).

FURTHER RESOLVED, that any Authorized Person, in each case, acting individually or jointly, be, and hereby is, authorized, directed and empowered, with full power of delegation, in the name and on behalf of the Corporation, as a debtor and debtor in possession, to (i) seek approval of a debtor-in-possession financing and cash collateral order in interim and final form (a “**DIP Order**”), (ii) negotiate, execute and deliver any and all agreements, instruments or documents by or on behalf of the Corporation necessary to implement the DIP Order, including the DIP Documents and any additional or further agreements for the use of debtor-in-possession financing and/or cash collateral in connection with the Companies’ chapter 11 case, which agreements may require the Corporation to grant liens to the existing lender or DIP Lender to any of the Companies, and (iii) perform its obligations and take the actions contemplated under, the DIP Documents and any additional or further agreements for the use of debtor-in-possession financing and/or cash collateral in connection with the Companies’ chapter 11 case (in each case with such changes



therein and additions thereto as any such Authorized Person may deem necessary, appropriate or advisable, the execution and delivery of any of the DIP Documents by any such Authorized Person with any changes thereto to be conclusive evidence that any such Authorized Person deemed such changes to meet such standard).

FURTHER RESOLVED, that, the Corporation is authorized and directed, and any Authorized Person, in each case, acting individually or jointly, be, and hereby is, authorized, directed and empowered, with full power of delegation, in the name and on behalf of the Corporation, as a debtor and debtor in possession, to (i) negotiate a sale or sales of some or all of the assets of the Companies, (ii) take such actions and execute, acknowledge, deliver, and verify such agreements, certificates, instruments, and any and all other documents, including any amendments or other modifications, as such Authorized Person may deem necessary or appropriate to facilitate such sale or sales, and (iii) authorize counsel to: (a) draft, file and seek approval of bidding procedures pursuant to which the Corporation shall seek higher or otherwise better offers for the sale or sales of some or all of the assets of the Companies, (b) draft, file and seek approval of any such sale and corresponding sale agreement, (c) execute, deliver and file on behalf of the Companies such affidavits of declarations as such Authorized Person deems necessary or desirable in connection with obtaining approval of such bidding procedures and any subsequent sale or sales, and (d) take any and all such other actions as such Authorized Person deems necessary or desirable in connection with obtaining the highest or otherwise best offer for the Companies' assets.

#### RATIFICATION OF PRIOR ACTIONS

RESOLVED that all acts, actions and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Corporation, which acts would have been approved by the foregoing resolutions except that such acts were taken before these resolutions were certified, are hereby in all respects ratified and approved.

FURTHER RESOLVED, that these resolutions be filed with the records of the Corporation.

IN WITNESS WHEREOF, the undersigned hereby executes this UNANIMOUS CONSENT OF SOLE SHAREHOLDER of the Corporation as of the date first set forth above.

DIAMOND COMIC DISTRIBUTORS,  
INC.

By: 

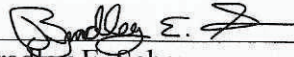
Name: Charles Parker

Title: President

**RATIFICATION BY INDEPENDENT DIRECTOR OF DIAMOND COMIC DISTRIBUTORS, INC.**

The undersigned Bradley E. Scher, being the Independent Director of Diamond Comic Distributors, Inc., (the sole shareholder of Comic Holdings, Inc.), pursuant to the powers and authority granted to the undersigned with respect to the "Loan Parties" in the undersigned's capacity as the Independent Director and as the Special Committee of Diamond Comic Distributors, Inc., hereby ratifies all of the foregoing resolutions set forth in the UNANIMOUS CONSENT OF SOLE SHAREHOLDER of the Corporation.

IN WITNESS WHEREOF, the undersigned hereby executes this RATIFICATION BY INDEPENDENT DIRECTOR OF DIAMOND COMIC DISTRIBUTORS, INC.

  
Bradley E. Scher



**EXHIBIT A**  
**AMENDMENT TO BYLAWS**

The By-Laws of the Corporation are hereby amended by adding a new Article XII, reading in its entirety as follows:

**ARTICLE XII**

**CHIEF RESTRUCTURING OFFICER**

Section 10.01 *Rules of Priority*. In the event of any conflict between the provisions of this Article XII and any other provisions of these By-Laws, the provisions of this Article XII shall control.

Section 10.02 *Definitions*. For purposes of these By-Laws, the following terms have the following meanings:

(a) “**Credit Agreement**” means that certain Credit Agreement dated as of May 16, 2019, as amended, amended and restated, supplemented or otherwise modified from time to time by and among Diamond Comic Distributors, Inc., a Maryland corporation, JPMorgan Chase Bank, N.A., as lender and the other parties thereto.

(b) “**Lender**” has the meaning given in the Credit Agreement.

(c) “**Loan Parties**” has the meaning given in the Credit Agreement.

Section 10.03 *Chief Restructuring Officer*.

(a) There shall be an officer of the Corporation who is designated the “Chief Restructuring Officer”. There may be Co-Chief Restructuring Officers, in which case any of the Co-Chief Restructuring Officers, acting independently, may exercise any of the powers and authority of the Chief Restructuring Officer.

(b) The powers and duties of the Chief Restructuring Officer shall be as follows:

(A) The Chief Restructuring Officer shall be fully authorized to negotiate, approve and implement all value maximizing restructuring, refinancing, sale and bankruptcy alternatives for the Corporation and the other Loan Parties, including negotiating the terms of asset sales, financing proposals, and, if applicable, filing for bankruptcy relief, obtaining debtor-in-possession financing and implementing bankruptcy/reorganization of the Corporation and the other Loan Parties;

(B) The Chief Restructuring Officer is authorized to cause the Corporation to retain a broker/investment banker with specific experience marketing and selling distressed companies/assets that is reasonably acceptable to the Lender.

(c) For so long as the Credit Agreement remains in force, to the maximum extent permitted under the laws of the State of Maryland, none of the following actions may be taken by

the Board of Directors or any officer of the Corporation without the prior written consent of the Lender:

(A) The amendment, amendment and restatement, supplementation, modification or deletion of all or any part of this Article XII;

(B) The removal of the Chief Restructuring Officer or of any Co-Chief Restructuring Officer;

(C) The contravention of any action or decision that the Chief Restructuring Officer is expressly authorized to take or make pursuant to this Article XII.

(D) Any other action the reasonably foreseeable effect of which would be frustrate the intent or purposes of any action taken or decision made by the Chief Restructuring Officer pursuant to the authority contained in this Article XII.



Fill in this information to identify the case:

Debtor name: Diamond Comic Distributors, Inc., et al.United States Bankruptcy Court District of Maryland

Case number (If known): \_

☐ Check if this is an amended filing**Official Form 204****Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 30 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 30 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Penguin Random House LLC Attn: Jeff Abraham 1745 Broadway New York, NY 10019	Att: Jeff Abraham Email: jabraham@penguinrandomhouse.com	Trade Claim	Disputed	\$0.00	\$0.00	\$9,202,181.45
2	Bandai Co, Ltd Attn: Tomoaki "Benjy" Ishikawa 4-8 Komagata 1-chome Taito-ku, Tokyo 111-8081 Japan	Att: Tomoaki "Benjy" Ishikawa Email: tishikawa@bnta.com	Trade Claim	Disputed	\$0.00	\$0.00	\$4,348,743.08
3	National Entertainment Collectibles Association Inc (NECA) Attn: Dara Chesley 603 Sweetland Ave Hillside, NJ 07205	Att: Dara Chesley Email: darac@wizkids.com	Trade Claim	Disputed	\$0.00	\$0.00	\$2,682,994.22
4	Kin Kin Mould Attn: Nelson Chan Sheung Shui Ctr 3 Chi Cheong Rd, Unit 1003 Sheung Shui, HK Hong Kong	Att: Nelson Chan Email: nelsonchan20@vip.163.com	Trade Claim		\$0.00	\$0.00	\$1,811,934.04
5	TMP International, Inc Attn: Colt Homme 3032 S Cedar St, Ste D Tacoma, WA 98409	Att: Colt Homme Email: chomme@mcfarlane.com	Trade Claim		\$0.00	\$0.00	\$1,734,814.39
6	Disney Consumer Products, Inc Attn: Corporate Legal 500 S Buena Vista St Burbank, CA 91521	Att: Corporate Legal Email: dcp.legalnotices@disney.com	License/Royalty Claim		\$0.00	\$0.00	\$1,712,447.00
7	Hasbro, Inc Attn: Carla Cross 1027 Newport Ave Pawtucket, RI 02861	Att: Carla Cross Email: carla.cross@hasbro.com	Trade Claim		\$0.00	\$0.00	\$1,064,378.39
8	Wizards of the Coast LLC Attn: Mk Smith 1107 Lake Washington Blvd N, Ste 800 Renton, WA 98056	Att: MK Smith Email: mk.smith@wizards.com	Trade Claim	Disputed	\$0.00	\$0.00	\$914,601.84

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	Xceeding Partnership Solutions Attn: Sharon Zaragoza 8547 Dulwich Rd Cordova, TN 38016	Att: Sharon Zaragoza Email: Sharon.Zaragoza@xceedingps.com	Trade Claim		\$0.00	\$0.00	\$843,496.70
10	Little Buddy LLC Attn: Andy Tanaka 7422 Oranewood Ave Garden Grove, CA 92841	Att: Andy Tanaka Email: andy@littlebuddytoys.com	Trade Claim		\$0.00	\$0.00	\$694,628.00
11	Simon & Schuster, Inc Attn: Lauren Castner 1230 Ave of the Americas New York, NY 10020	Att: Lauren Castner Email: lauren.castner@simonandschuster.com	Trade Claim	Disputed	\$0.00	\$0.00	\$600,144.80
12	Bandai Namco Toys & Collectibles America Inc Attn: Teppei Onoki 23 Odyssey Irvine Irvine, CA 92618	Att: Teppei Onoki Email: tonoki@bntca.com	Trade Claim		\$0.00	\$0.00	\$576,072.46
13	Lunar Distribution Attn: Christina Merkler 10701 Rose Ave New Haven, IN 46774	Att: Christina Merkler Email: christina@lunardistribution.com	Trade Claim		\$0.00	\$0.00	\$496,967.84
14	United Parcel Service, Inc Attn: Mike Wise 55 Glenlake Pkwy NE Atlanta, GA 30328	Att: Mike Wise Email: michaelwise@ups.com	Trade Claim		\$0.00	\$0.00	\$476,398.57
15	VIZ Media, LLC Attn: Sarah Anderson 1355 Market St, Ste 200 San Francisco, CA 94103	Att: Sarah Anderson Email: sarahanderson@viz.com	Trade Claim		\$0.00	\$0.00	\$421,204.93
16	Catalyst Games Lab, LLC Attn: Loren Coleman 7108 S Pheasant Ridge Dr Spokane, WA 99224	Att: Loren Coleman Email: loren@catalystgamelabs.com	Trade Claim	Disputed	\$0.00	\$0.00	\$401,483.12
17	The Army Painter ApS Attn: Michael Andersen Christiansmindevej 12 Skanderborg, DK-8660 Denmark	Att: Michael Andersen Email: mha@thearmypainter.com	Trade Claim	Disputed	\$0.00	\$0.00	\$386,925.86
18	ARA, Inc Attn: Amelia Garcia 602 Main St, Ste 300 Cincinnati, OH 45202	Att: Amelia Garcia Email: amelia.garcia@electivestaffing.com	Trade Claim		\$0.00	\$0.00	\$378,827.04
19	Titan Publishing Group Ltd Attn: Nick Landau 144 Southwark St London, SE1 0UP United Kingdom	Att: Nick Landau Email: nick.landau@titanemail.com	Trade Claim	Disputed	\$0.00	\$0.00	\$357,417.28
20	Square Enix Holdings Co, Ltd Attn: Kanji Tashiro 999 N Pacific Coast Hwy, 3rd Fl El Segundo, CA 90245	Att: Kanji Tashiro Email: ktashiro@us.square-enix.com	Trade Claim		\$0.00	\$0.00	\$314,295.51
21	Microsoft Corp 1 Microsoft Way Redmond, WA 98052		Trade Claim		\$0.00	\$0.00	\$307,816.00

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is <b>contingent, unliquidated, or disputed</b>	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
22	The Pokémon Company International, Inc Attn: Rich Henry 10400 NE 4th St, Ste 2800 Bellevue, WA 98004	Att: Rich Henry Email: r.henry@pokemon.com	Trade Claim		\$0.00	\$0.00	\$280,375.00
23	Transcontinental Inc Attn: Daniel Gallina 1 Place Ville Marie, Ste 3240 Montreal, QC H3B 0G1 Canada	Att: Daniel Gallina Email: daniel.gallina@tc.tc	Trade Claim		\$0.00	\$0.00	\$243,541.48
24	Beast Kingdom Co, Ltd Attn: James Liu 12F, No 210, Sec 1 Sanmin Rd, Banqiao Dist New Taipei City, 22069 Taiwan	Att: James Liu Email: jamesliu@beast-kingdom.com.tw	Trade Claim		\$0.00	\$0.00	\$237,903.14
25	Funko, LLC Attn: Lesley Hill 2802 Wetmore Ave Everett, WA 98201	Att: Lesley Hill Email: lesley.hill@funko.com	Trade Claim	Disputed	\$0.00	\$0.00	\$237,631.62
26	Publisher Services, Inc Attn: Dean Burnham 2800 Vista Ridge Dr Suwanee, GA 30024	Att: Dean Burnham Email: deanb@pubservinc.com	Trade Claim	Disputed	\$0.00	\$0.00	\$223,140.92
27	Dynamic Forces, Inc Attn: Nick Barrucci 113 Gaither Dr, Ste 205 Mount Laurel, NJ 08054	Att: Nick Barrucci Email: nick.barrucci@dynamite.com	Trade Claim	Disputed	\$0.00	\$0.00	\$217,317.64
28	Pai Technology Inc Attn: Rocky Yu 177 E Colorado Blvd, Ste 200 Pasadena, CA 91105	Att: Rocky Yu Email: rockyyu@blokees.com	Trade Claim		\$0.00	\$0.00	\$211,331.50
29	Udon Entertainment Inc Attn: Erik Ko 51 Ridgestone Dr Richmond Hill, ON L4S 0E3 Canada	Att: Erik Ko Email: erikko@gmail.com	Trade Claim	Disputed	\$0.00	\$0.00	\$202,694.07
30	Super7, Inc Attn: Luke Martinez 777 Florida St, Ste 202 San Francisco, CA 94110	Att: Luke Martinez Email: luke@super7store.com	Trade Claim	Disputed	\$0.00	\$0.00	\$163,686.50

**Fill in this information to identify the case and this filing:**

Debtor Name Comic Holdings, Inc.

United States Bankruptcy Court for the: \_\_\_\_\_ District of Maryland  
(State)

Case number (If known): \_\_\_\_\_

**Official Form 202****Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☒ Other document that requires a declaration Combined Corporate Ownership Statement and List of Equity Holders

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 1/14/2025  
MM / DD / YYYY

x

Robert Gorin

Signature of individual signing on behalf of debtor

Robert Gorin

Printed name

Co-Chief Restructuring Officer

Position or relationship to debtor